

AUTHOR INDEX

VOLUME 8, ISSUE Nos. 1-4

(March - December 1994)

- | | | | |
|-------------------------------|--|----------------------------|-------------------------------|
| Accola, Wilton L. | 3:19 | Liao, Woody M. | 1:8 |
| AlNajjar, Fouad K. | 1:19 | Leisenring, James J. | 4:74 |
| Angelini, James P. | 3:36 | McAllister, John P. | 3:1 |
| Argyris, Chris | 3:83 | McDonald, Charles L. | 1:114, 1:119, 2:117,
2:120 |
| Balsam, Steven | 4:52 | McGowan, John R. | 1:19 |
| Barth, Mary E. | 1:114, 1:119, 2:111, 2:114,
2:117, 2:120, 3:75, 4:1 | Mak, Y.T. | 2:93 |
| Bell, Timothy B. | 2:111, 2:114, 3:75 | Matsunaga, Steve | 4:23 |
| Billings, B. Anthony. | 1:19 | Means, Kathryn M. | 2:71 |
| Boger, D. C. | 1:105 | Murphy, Christine M. | 4:1 |
| Bricker, Robert J. | 2:55 | Parry, Jr., Robert W. | 2:25 |
| Carney, R. | 1:105 | Patterson, Denise M. | 1:45 |
| Chambers, R. J. | 1:76 | Patton, James M. | 1:1 |
| Collins, Daniel W. | 2:111, 2:114, 2:117, 3:75 | Perry, Susan | 4:43 |
| Collins, William A. | 1:114, 1:119, 2:120 | Pincus, Morton | 2:1 |
| Copeland, Ronald M. | 3:36 | Ponemon, Lawrence A. | 2:44 |
| Crooch, G. Michael | 1:114, 1:119, 2:111, 2:114,
2:117, 2:120, 3:75 | Previts, Gary John | 2:55 |
| Elliott, John A. | 2:111, 2:114, 2:117, 3:75 | Raghuandan, K. | 2:44 |
| Elliott, Robert K. | 3:106, 4:80 | Revsine, Lawrence | 1:114, 1:119, 2:120 |
| Englebrecht, Ted. D. | 1:45 | Robertson, Jack C. | 1:35 |
| Eprile, Brenda | 2:87 | Robinson, Thomas R. | 2:55 |
| Euske, K. J. | 1:105 | Rouse, Robert | 1:35 |
| Frecka, Thomas J. | 1:114, 1:119, 2:111, 2:114,
2:117, 2:120, 3:75 | Roush, Melvin L. | 2:93 |
| Grinaker, Robert | 4:43 | Schipper, Katherine | 4:61 |
| Heiman-Hoffman, Vicky B. | 1:1 | Schuetze, Walter P. | 1:69 |
| Hemmer, Thomas | 4:23 | Searfoss, D. Gerald | 1:114, 1:119, 2:117, 2:120 |
| Hudack, Lawrence R. | 3:1 | Sharp, Florence | 2:25 |
| Huss, H. Fenwick | 3:48 | Shevlin, Terry | 4:23 |
| Hutton, Margueritte R. | 3:36 | Stephens, Raymond G. | 2:111, 2:114, 3:75 |
| Imhoff, Eugene A., Jr. | 1:114, 1:119, 2:111,
2:114, 2:117, 2:120, 3:75 | Sunder, Shyam | 2:110 |
| Iyer, Govind S. | 1:45 | Tonge, Stanley D. | 3:58 |
| Jacobson, Peter D. | 4:80 | Vreeland, Jannet | 2:25 |
| Johnson, L. Todd | 4:74 | Wallace, Wanda A. | 1:90, 2:25 |
| Kaplan, Robert S. | 2:104, 3:83 | Wasley, Charles | 2:1 |
| Kim, Michael W. | 1:8 | Weygandt, Jerry J. | 1:114, 1:119, 2:120 |
| Kinney, Jr., William R. | 2:80 | Winkle, Gary M. | 3:48 |
| Landsman, Wayne R. | 2:111, 2:114, 2:117, 3:75 | Wolk, Carel M. | 3:58 |
| | | Wootton, Charles W. | 3:58 |
| | | Xi-Zhu, Chen | 3:48 |
| | | Young, Stephen J. | 2:55 |

CONTENTS INDEX

VOLUME 8, ISSUE Nos. 1-4

(March - December 1994)

Volume 8 - Number 1

<i>An Experimental Investigation of Deferred Tax Asset Judgments under SFAS 109</i> Vicky B. Heiman-Hoffman and James M. Patton	1
<i>Estimating Hidden Quality Costs with Quality Loss Functions</i> Michael W. Kim and Woody M. Liao	8
<i>An Inter-Country Comparison of the Research and Development Tax Credit</i> B. Anthony Billings, John R. McGowan, and Fouad K. AlNajjar	19
<i>Substantive Audit Sampling—The Challenge of Achieving Efficiency Along with Effectiveness</i> Jack C. Robertson and Robert Rouse	35
<i>An Empirical Investigation of the Publication Productivity of Promoted Accounting Faculty</i> Ted D. Englebrecht, Govind S. Iyer, and Denise M. Patterson	45

COMMENTS AND COMMENTARIES:

<i>A Mountain or a Molehill?</i> Walter P. Schuetze	69
<i>Historical Cost—Tale of a False Creed</i> R. J. Chambers	76
<i>The National Transportation Safety Board as a Prototype for a More Effective Quality Control Inquiry Committee</i> Wanda A. Wallace	90
<i>Increasing the Efficacy and Efficiency of Accounting and Control Systems in the Department of Defense</i> D. C. Boger, R. Carney, and K. J. Euske	105

AAA's Financial Accounting Standards Committee Response to FASB

Discussion Memorandums

Response to the FASB Discussion Memorandum "Present Value-Based Measurements in Accounting"

Jerry J. Weygandt, Chair; Mary E. Barth; William A. Collins; G. Michael Crooch; Thomas J. Frecka; Eugene A. Imhoff, Jr.; Charles L. McDonald; Lawrence Revsine; and D. Gerald Searfoss	114
--	-----

Comment Letter to the FASB Discussion Memorandum "New Basis of Accounting"

Jerry J. Weygandt, Chair; Mary E. Barth; William A. Collins; G. Michael Crooch; Thomas J. Frecka; Eugene A. Imhoff, Jr.; Charles L. McDonald; Lawrence Revsine; and D. Gerald Searfoss	119
--	-----

Volume 8 - Number 2

The Incidence of Accounting Changes and Characteristics of Firms Making Accounting Changes

Morton Pincus and Charles Wasley	1
<i>The Role of Service Efforts and Accomplishments Reporting in Total Quality Management: Implications for Accountants</i>	
Robert W. Parry, Jr., Florence Sharp, Wanda A. Wallace, and Jannet Vreeland	25
<i>What is "Substantial Doubt?"</i>	
Lawrence A. Ponemon and K. Raghunandan	44
<i>A Content Analysis of Sell-Side Financial Analyst Company Reports</i>	
Gary John Previts, Robert J. Bricker, Thomas R. Robinson, and Stephen J. Young	55
<i>Effective Interest ... On What Basis?</i>	
Kathryn M. Means	71

COMMENTS AND COMMENTARIES:

Audit Litigation Research: Professional Help is Needed

William R. Kinney, Jr.	80
<i>The Future of Accounting</i>	
Brenda Eprile	87
<i>Flexible Budgeting and Variance Analysis in an Activity-Based Costing Environment</i>	
Y. T. Mak and Melvin L. Rousch	93
<i>Flexible Budgeting in an Activity-Based Costing Framework</i>	
Robert S. Kaplan	104
<i>Economic Incentives as a Substitute for Detailed Accounting Requirements: The Case of Compensation Value of Stock Options</i>	
Shyam Sunder	110

AAA's Financial Accounting Standards Committee Reports

Response to the FASB Prospectus "Earnings Per Share"

Mary E. Barth, Chair; Timothy B. Bell; Daniel W. Collins; G. Michael Crooch; John A. Elliott; Thomas J. Frecka; Eugene A. Imhoff, Jr.; Wayne R. Landsman; and Raymond G. Stephens	111
<i>Response to Exposure Draft "Accounting for Stock-Based Compensation"</i>	
Mary E. Barth, Chair; Timothy B. Bell; Daniel W. Collins; G. Michael Crooch; John A. Elliott; Thomas J. Frecka; Eugene A. Imhoff, Jr.; Wayne R. Landsman; and Raymond G. Stephens	114
<i>Response to the FASB Exposure Draft "Accounting for Certain Investments in Debt Securities"</i>	
Mary E. Barth, Chair; Daniel W. Collins; G. Michael Crooch; John A. Elliott; Thomas J. Frecka; Eugene A. Imhoff, Jr.; Wayne R. Landsman; Charles L. McDonald; and D. Gerald Searfoss	117
<i>Response to the FASB Discussion Memorandum "Consolidation Policy and Procedures"</i>	
Jerry J. Weygandt, Chair; Mary E. Barth; William A. Collins; G. Michael Crooch; Thomas J. Frecka; Eugene A. Imhoff, Jr.; Charles L. McDonald; Lawrence Revsine; and D. Gerald Searfoss	120

Volume 8 - Number 3

<i>An Investigation of the FASB's Application of Its Decision Usefulness Criteria</i> Lawrence R. Hudack and John P. McAllister	1
<i>Assessing Risk and Uncertainty in New Technology Investments</i> Wilton L. Accola	19
<i>Potential Adverse Effects of Specialization Within Accounting Firms</i> James P. Angelini, Marguerite R. Hutton, and Ronald M. Copeland	36
<i>Accounting Standards in the People's Republic of China: Responding to Economic Reforms</i> Gary M. Winkle, H. Fenwick Huss, Chen Xi-Zhu	48
<i>Pre and Post Big 8 Mergers: Comparison of Auditor Concentration</i> Charles W. Wootton, Stanley D. Tonge, and Carel M. Wolk	58

COMMENTS AND COMMENTARIES:

AAA's Financial Accounting Standards Committee Report

Response to the FASB Discussion Memorandum "Reporting Disaggregated Information by Business Enterprises"

Mary E. Barth, Chair; Timothy B. Bell; Daniel W. Collins; G. Michael Crooch; John A. Elliott; Thomas J. Frecka; Eugene A. Imhoff, Jr.; Wayne R. Landsman; and Raymond G. Stephens	75
<i>Implementing New Knowledge: The Case of Activity-Based Costing</i> Chris Argyris and Robert S. Kaplan	83
<i>Confronting the Future: Choices for the Attest Function</i> Robert K. Elliott	106

Volume 8 - Number 4

<i>Required Financial Statement Disclosures: Purposes, Subject, Number, and Trends</i> Mary E. Barth and Christine M. Murphy	1
<i>Estimating the "Fair Value" of Employee Stock Options with Expected Early Exercise</i> Thomas Hemmer, Steve Matsunaga, and Terry Shevlin	23
<i>Earnings Expectations and Discretionary Research and Development Spending</i> Susan Perry and Robert Grinaker	43
<i>Extending the Method of Accounting for Stock Appreciation Rights to Employee Stock Options</i> Steven Balsam	52

COMMENTS AND COMMENTARIES:

Academic Accounting Research and the Standard Setting Process

Katherine Schipper	61
<i>Accounting Research: On the Relevance of Research to Practice</i> James J. Leisenring and L. Todd Johnson	74
<i>Costs and Benefits of Business Information Disclosure</i> Robert K. Elliott and Peter D. Jacobson	80

